

REMARKS

A Request for Continued Examination has been included with this response so that the Examiner may consider new claims 17 – 20 and re-consider the prior rejections. Accordingly, Applicants request the withdrawal of the finality of the last Office Action and request further consideration of the attached new claims on the merits.

New claims 17 - 20 have been added in order to alternately define the invention as disclosed in the specification. Support for the newly added claims can be found in Tables 6 – 8, on pages 50 – 52 of the specification.

In accordance with M.P.E.P. §707.07(f) and 37 C.F.R. §1.104, Applicants respectfully request that the Examiner set forth, explicitly, where each and every limitation of the claims can be found in the cited art of record. Specifically, Applicants submit that the Examiner has yet to disclose where the following claim limitations can be found in the cited art of record:

1. “a second one of the polyurethane resins being a polyurethane resin having a urethane group concentration of 3.0 mmol/g or above.”
(emphasis added.)
2. “said aromatic polyester polyurethane resin has an OH value of 10 to 500 KOH mg/g.” (emphasis added.)

Although the Examiner, in the last Final Office Action, has referenced the January 8, 2007, June 20, 2006, and September 27, 2005 Office Actions, not one of these Office Action addresses these limitations.

Appl. No. 10/614,373
Reply to Office Action of June 26, 2007
Amendment dated: September 25, 2007

As set forth in paragraph [0047] of Applicant's disclosure, "[An] OH value less than 10 KOHmg/g results in increase in the molecular weight of the aromatic polyester, and this may undesirably make it difficult to synthesize the polyester per se, may decrease the amount of introduction of urethane group (or a combination of urethane group and urea group) after the urethanization, may reduce the inter-molecular network based on hydrogen bonding, and may lower the toughness and strong coagulating force of the polyurethane resin layer. On the contrary, too large hydrogen group value tends to harden the polyurethane resin."

The Examiner has failed to cite any reference that discloses, teaches, or suggests this critical limitation.

As set forth in paragraph [0042] of Applicant's disclosure, "Because the binder uses, as a part of the composition thereof, the polyurethane resin having a urethane group concentration of 3.0 mmol/g or above, or a polyurethane urea resin having a total concentration of urethane group and urea group of 3.0 mmol/g or above, the magnetic coated film will have a raised strength and desirable durability."

The Examiner has failed to cite any reference that discloses, teaches, or suggests this critical limitation.

In regard to the Examiner's assertion regarding claims 15 and 16, and citation to Column 5, lines 7 - 14 of Murayama, Applicants submit that such a disclosure fails to anticipate or render obvious the claimed limitations. First, Applicants note that, as set forth in paragraph [0086] of Applicant's disclosure, "Polyurethane generally used contains hydroxyl groups in an amount of 0.01 to 0.1 mmol/g..." Furthermore, "[t]he present inventors found out that the polyurethane resin having a high urethane group concentration (or urea group concentration), such as being synthesized from a unimolecular or low-molecular-weight, active-hydrogen-containing compound and isocyanate, can successfully

Appl. No. 10/614,373
Reply to Office Action of June 26, 2007
Amendment dated: September 26, 2007

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SEP 26 2007

be raised in the hydroxyl group concentration while keeping affinity with the organic solvent, unlike the conventional resin."

Accordingly, it is only because of the increased urethane group concentration at or above 3.0 mmol/g that allowed the inventors to further substantially increase the OH value.

Murayama fails to disclose anything regarding this advance in the art. Furthermore, the Examiner has thus far failed to assert a prima facie case of anticipation or obviousness, as no cited reference discloses the claimed range.

For at least this reason also, Applicants submit that claims 15 and 16 are allowable over the cited art of record.

For at least the reasons cited above, Applicant respectfully requests reconsideration of the prior art rejections set forth by the Examiner under 35 U.S.C. § 103. Specifically, because the prior art does not anticipate each and every claim limitation, and does not provide the requisite teaching or suggestion to render the claimed subject matter obvious, Applicant respectfully requests that the rejections be withdrawn and all remaining claims placed in condition for allowance.

Respectfully submitted,

Date:

9/26/07

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